CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 42, January 1975-June 1975. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

Airplane exempt from "facility" rule; deductible, 42JTAX 334, June75.
Deposits on containers are 1231 income, concedes IRS, 42JTAX334, June75.
District Court in Laird approves depreciation of ball players' contracts, *by Thomas F. Cunnane*, 42JTAX332, June 75.
Effect of new tax law on investment credit, other corporate changes, personal tax plans, *by Norman S. Siegel and C. Ellen MacNeil*, 42JTAX322, June1975.
Fines and bribes cannot be added to inventory costs, 42JTAX335, June75.
Installment sale to related party can still work despite IRS opposition, *by John L. W. Garrow*, 42JTAX112, Feb75.
IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, 42JTAX175, Mar75.
IRS indicates when it will recognize a leveraged lease, 42JTAX333, June75.
IRS: Option to cut timber not the same as right to cut, 42JTAX37, Jan75.
Neither party bound by allocation if both are before court, 42JTAX36, Jan.75.
Several minor tax bills enacted into law, 42JTAX36, Jan75.
Tax Act of 1975 makes far-reaching changes affecting individuals, corporations, 42JTAX304, May75.
Tax Court upholds deductions for liability trusts, 42JTAX330, June75.
Tax Court's Burck decision: Where does it leave us on the issue of prepaid interest?, *by Stanton H. Zarrow and David E. Gordon*, 42JTAX326, June75.
Using NOL carrybacks and carryovers, 32JTAX176, Mar75.
Year-end tax law contains many significant items for individuals and corporations, 42JTAX174, Mar75.

COMPENSATION

An analysis of lump-sum distributions after the pension reform legislation, *by Robert C. Kopple and Eugene H. Veenhuis*, 42JTAX2, Jan75.
An analysis of the post-ERISA advantages of incorporation for the professional, *by Morton H. Zalutsky*, 42 JTAX240, April75.
Clarifying HR-10 rollout from individual retirement plans, 42JTAX270, May75.
Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, *by Paul S. Berger and Stephen L. Hester*, 42JTAX138, Mar75.
Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, *by Paul S. Berger and Stephen L. Hester*, 42JTAX82, Feb75.
ERISA bonding requirement more limited than expected, 42JTAX269, May75.
Impact of new pension law on H.R. 10 and Subchapter S rettirement plans, *by Leon E. Irish*, 42JTAX44, Mar75.
IRS delays penalty on some prohibited transactions, 42JTAX148, Mar75.
IRS issues new rules for reporting lump-sum payouts, 42JTAX14, Jan75.
IRS releases data on new qualified benefit plans, 42JTAX270, May75.
Keogh Plan v. qualified corporate plan: An analysis of the respective advantages, *by Winthrop D. Thies*, 42JTAX 9, Jan75.
Overlap of IRS and Labor Department in regulating compensation plans can create problems, *by Frank Cummings, Bernard Casey and Jill Cummings*, 42 JTAX7, Jan75.
PHC danger to one-man professional corporations substantially eased by IRS, 42JTAX269, May75.
Proposed Section 83 Regs do not adequately cover all transfers of options for services, *by Richard Bennett Stanger*, 42JTAX266, May75.
Sale of warrants brings ordinary income, 42JTAX147, Mar75.
Stock bonus plans have embraced utility in light of the pension reform laws, *by Ralph Gano Miller, Jr. and L. Frederick Williams*, 42JTAX87, Feb75.
The new individual retirement accounts: what they are and how they operate, *by Willis C. Stevenson*, 42JTAX91, Feb 75.
Treasury issues new rules and procedures for reporting lump-sum distributions, *by Robert C. Kopple and Eugene H. Veenhuis*, 42JTAX142, Mar75.
What practitioners should know about the expanded role of the actuary under ERISA, *by Russell J. Mueller*, 42JTAX 149, Mar75.

CORPORATIONS

Aborted 337 liquidation termed reorg by Tax Court, 42JTAX134, Mar75.
CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, 42JTAX200, Apr75.
Consolidated election may be made on late return, 42JTAX33, Jan75.
Discord undercuts attribution rules on redemption, 42JTAX284, May75.
Effect of a multi-corporate F reorganization on loss carryovers and carrybacks, *by Anthony M. Vienna*, 42JTAX130, Mar75.
Executor-president violates termination of interest rules, 42JTAX134, Mar75.
Final Regs generally restrict stock dividend benefits but some openings remain, *by Gordon O. Pehrson, Jr.*, 42 JTAX 280, May75.
How IRS' new zero-basis approach will affect corporate tax planning, *by Sheldon I. Banoff*, 42JTAX96, Feb75.
How to use a non-liquidating C reorg and avoid running afoul of the overlaps, *by Gilbert D. Bloom*, 42JTAX358, June75.
How to use a personal holding company as an effective estate, financial planning tool, *by Norman R. Mulefsky*, 42 JTAX202, Apr75.
Illegal redemption taxable under claim of right, 42JTAX285, May75.
Liquidation of sub can qualify as F reorg says TC, 42JTAX34, Jan75.
1973 corporate income tax figures released by IRS, 42JTAX201, Apr75.
Not all business contractions qualify as partial liquidations under Section 346, *by Jacquin D. Bierman and James P. Fuller*, 42JTAX194, Apr75.
Partial liquidation under Section 346: Corporate effects and special problems, *by Jacquin D. Bierman and James P. Fuller*, 42JTAX286, May75.
Planning to avoid wastage of NOL carryovers: A lesson from Chartier Realty, *by Henry G. Nagel*, 42JTAX26, Jan75.
Public corporations exempt from 531 tax, but tax applies even if E&P drops, 42 JTAX101, Feb75.
Recent decisions of the Tax Court accentuate problems of 333 liquidations, *by Richard M. Horwood*, 42 JTAX206, Apr75.
To what extent will distributions in redemption of stock reduce earnings and profits?, *by John J. Reid*, 42JTAX29, Jan75.

ESTATES, TRUSTS & GIFTS

A fresh look at estate planning in view of the pension reform legislation, *by Jean G. Bissell*, 42JTAX47, Jan75.
An analysis of educational benefit trusts: How they work; the advantages; the problems, *by Lee H. Henkel, Jr. and Stanley H. Hackett*, 42 JTAX346, June 75.
An analysis of the impact of Quick on estate planning where there is IRD, *by Marc M. Levey and Francis B. Brogan, Jr.*, 42JTAX293, May75.
CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, 42 JTAX297, May75.
CA-5 spurns IRS' split-gift theory for 2035 purposes, 42JTAX297, May75.
CA-7 applies mortality tables to value life estate of terminally ill taxpayer, 42 JTAX46, Jan75.
CA-9 grants estate tax deduction for legacy, 42JTAX49, Jan75.
Implementing an irrevocable life insurance trust: An in-depth analysis, *by Howard M. Denenberg*, 42JTAX42, Jan75.
John Huffaker becomes editor of this department, 42JTAX252, Apr75.
Post-mortem estate planning is complex but offers valuable tax saving opportunities, *by Stephen S. Case*, 42JTAX 78, Feb75.
Recent Tax Court decisions shed further light on private annuity transactions, *by Burton W. Kanter*, 42JTAX66, Feb 75.
State gift tax paid on 2035 gift is includable in estate, 42JTAX298, May75.
Tax Court extends present interest concept for gift tax, 42JTAX80, Feb75.
The net gift technique: A current analysis of the requirements for its successful use, *by Stuart Duhl and Arnold J. Cohen*, 42JTAX158, Mar75.
Trustee's power to pay taxes from trust cuts deduction, 42JTAX75, Feb75.
Will contest settlement can cut prior transfer credit, 42JTAX252, Apr75.

EXEMPT INSTITUTIONS

How to best utilize excess qualifying distributions of private foundations, *by Donald G. Koch*, 42JTAX180, Mar75.
Public interest law firms restricted on court fees, 42JTAX250, Apr75.
Transforming a private foundation to a supporting organization: Why and how, *by David L. Paluska*, 52JTAX248, Apr75.
Two circuit courts consider exemptions for hospitals, 42JTAX126, Feb75.

FARMING

Tax planning to controll recapture of farm losses: How to manage "Excess Deduction," *by L. L. Bravence*, 42 JTAX312, May75.

FOREIGN

Effect of Tax Reduction Act of 1975 on CFCs: continued erosion of tax haven operations, *by Leo S. Ullman*, 42JTAX 368, June75.
Final Regs outline Code changes in taxing aliens, 42JTAX371, June75.
Tax credit computation for DISC dividends eased, 42JTAX371, June75.

FRAUD & NEGLIGENCE

Morse decision puts new light on Governments burden in bank deposits method, *by Terry P. Segal*, 42JTAX376, June75.
New split among circuits on definition of willful, 42JTAX301, May75.
Sup. Ct.'s *Bisceglia* decision: How sweeping a mnadate for 'John Doe' summons? *by Robert S. Fink*, 42JTAX300, May75.
Supreme Court extends scope of "John Doe" summons, 42JTAX377, June75.
The willful failure to supply information: The Service's weapons v. taxpayers' rights, *by Jeffrey Loubet*, 42 JTAX154, Mar75.

OIL AND GAS

Tax Reduction Act severely cuts depletion allowance, tax credit on foreign operations, *by R. Calvin Bennett and Joel Heath*, 42JTAX338, June75.

PARTNERSHIP AND SUBCHAPTER S

An analysis of the optional-basis-adjustment rules for partners and partnerships, *by Ronald G. Caso and Stephen J. Epstein*, 42JTAX234, Apr75.
Collapsible partnership-danger increases with use of partnerships as tax shelters, *by Michael S. Applebaum*, 42 JTAX272, May75.
Guaranteed partnership payments not always deductible, 42JTAX25, Jan75.
How a two-tiered partnership arrangement can be used to minimize tax liabilities, *by Vincent D. Sapp*, 42 JTAX21, Jan75.
Rev. Proc. 74-17 diminishes chances of favorable ruling on limited partnership, *by Lowell E. Mann*, 42JTAX16, Jan75.
Subchapter S corporations' gains are passive investment income, 42JTAX 238, Apr75.

PERSONAL

CA-4 limits home office deduction employee, 42JTAX217, Apr75.
Distributions under Securities Investment Protection Act may not be capital gains *by Barry Leibowicz*, 42JTAX166, May 75.
Expenses of abandoned vacation home held for sale are deductible says District Court, 42JTAX169, Mar75.
IRS is limiting the scope of the exclusion for fellowship and scholarship grants *by John Holt Myers and Bruce R. Hopkins*, 42JTAX212, Apr75.
Option trading markets offer unique tax savings opportunities for investors, *Michael C. Gallagher*, 42JTAX258, May 75.
Prepayment proviso is no bar to alimony deduction, 42JTAX216, Apr75.
Scope of mileage allowance viewed IRS and Tax Court, 42JTAX170, May 75.
Tax implications of using appreciated property in a property settlement, *Gary B. Lawson*, 42JTAX58, Jan75.
Tips are taxable but "tokes" are not tips, says DC, 42JTAX260, May75.

PROCEDURES

Assistant Commissioner of EPEO: Other IRS personnel, 42JTAX230, Apr75.
Attorney-CPA can't be tax specialist says Calif. Bar, 42JTAX188, Mar75.
Courts restrict use of Fifth Amendment where warrant has been issued, 42 JTAX103, Feb75.
Courts split on taxpayers' rights to no filer lists, 42JTAX309, May75.
4th and 5th Amendments won't shield stolen records, 42JTAX54, Jan75.
Government's admissions overcame revocation ruling, 42JTAX186, Mar75.
IRS broadens its return information disclosure rules, 42JTAX224, Apr75.
IRS eases access to manuals and documents, 42JTAX224, Apr75.
IRS makes public its handbook for office audits, 42JTAX308, May 75.
IRS releases two highly important training manuals, 42JTAX103, Feb75.
IRS revises issues list; new items added, 42JTAX187, Mar75.
IRS to continue to discuss ruling requests, 42JTAX378, June75.
More and more of IRS manuals become public, 42JTAX187, Mar75.
Net recovery percent drops sharply assessment rises, 42JTAX378, June75.
New IRS director named, 42JTAX Jan75.
New Treasury and IRS officials named, 42JTAX187, Mar75.
Petition filed more than 90 days late okayed by Tax Court, 42JTAX186, May 75.
Procedure is proposed for making rulings public, 42JTAX104, Feb75.
Service fills two key positions, 42JTAX 308, May75.
Several new district directors named IRS, 42JTAX378, June75.
TC examines discovery rules: permits access against IRS, 42JTAX308, May 75.
The public availability of private rulings: How will it affect tax practice *by William S. Corey*, 42JTAX225, April 75.
To cooperate with the Service or not Obligations and rights of the practitioner, *by James R. Harper*, 42JTAX 220, Apr75.
Two attempts to force IRS disclosure fail, 42JTAX55, Jan75.
Two-man family partnership's records are not privileged, 42JTAX54, Jan75.

REAL ESTATE

Tax considerations in changing a RE from qualified to non-qualified status *by I. Frederick Shotkin*, 42JTAX3, June75.
What will be the effect of the decisions in LaCroix and Sandor on tax shelters, *John A. McGuire*, 42JTAX118, Feb75.

SHOP TALK

Addendum to CATV partnership piece I.C., 42JTAX193, Mar75.
Are government commuting costs additional income?, 42JTAX129, Feb75.
Assessing IRS attack on PCs in light of Rev. Rul. 75-67, 42JTAX318, May75.
AT&T's unexercised warrant problem makes debut, 42JTAX382, June75.
B reorganization planning opportunity 42JTAX128, Feb75.

CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 42, January 1975-June 1975. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

Airplane exempt from "facility" rule; deductible, 42JTAX 334, June75.
Deposits on containers are 1231 income, concedes IRS, 42JTAX334, June75.
District Court in Laird approves depreciation of ball players' contracts, *by Thomas F. Cunnane*, 42JTAX332, June 75.
Effect of new tax law on investment credit, other corporate changes, personal tax plans, *by Norman S. Siegel and C. Ellen MacNeil*, 42JTAX322, June1975.
Fines and bribes cannot be added to inventory costs, 42JTAX335, June75.
Installment sale to related party can still work despite IRS opposition, *by John L. W. Garrow*, 42JTAX112, Feb75.
IRS gives in on proper disclosure of former FIFO figures when LIFO is elected, 42JTAX175, Mar75.
IRS indicates when it will recognize a leveraged lease, 42JTAX333, June75.
IRS: Option to cut timber not the same as right to cut, 42JTAX37, Jan75.
Neither party bound by allocation if both are before court, 42JTAX36, Jan.75.
Several minor tax bills enacted into law, 42JTAX36, Jan75.
Tax Act of 1975 makes far-reaching changes affecting individuals, corporations, 42JTAX304, May75.
Tax Court upholds deductions for liability trusts, 42JTAX330, June75.
Tax Court's Burck decision: Where does it leave us on the issue of prepaid interest?, *by Stanton H. Zarrow and David E. Gordon*, 42JTAX326, June75.
Using NOL carrybacks and carryovers, 32JTAX176, Mar75.
Year-end tax law contains many significant items for individuals and corporations, 42JTAX174, Mar75.

COMPENSATION

An analysis of lump-sum distributions after the pension reform legislation, *by Robert C. Kopple and Eugene H. Veenhuis*, 42JTAX2, Jan75.
An analysis of the post-ERISA advantages of incorporation for the professional, *by Morton H. Zalutsky*, 42 JTAX240, April75.
Clarifying HR-10 rollout from individual retirement plans, 42JTAX270, May75.
Effect of ERISA on multi-employer plans: funding, insurance, and state preemption, *by Paul S. Berger and Stephen L. Hester*, 42JTAX138, Mar75.
Effect of ERISA on multi-employer plans: participation, vesting, accrual of benefits, *by Paul S. Berger and Stephen L. Hester*, 42JTAX82, Feb75.
ERISA bonding requirement more limited than expected, 42JTAX269, May75.
Impact of new pension law on H.R. 10 and Subchapter S rettirement plans, *by Leon E. Irish*, 42JTAX44, Mar75.
IRS delays penalty on some prohibited transactions, 42JTAX148, Mar75.
IRS issues new rules for reporting lump-sum payouts, 42JTAX14, Jan75.
IRS releases data on new qualified benefit plans, 42JTAX270, May75.
Keogh Plan v. qualified corporate plan: An analysis of the respective advantages, *by Winthrop D. Thies*, 42JTAX 9, Jan75.
Overlap of IRS and Labor Department in regulating compensation plans can create problems, *by Frank Cummings, Bernard Casey and Jill Cummings*, 42 JTAX7, Jan75.
PHC danger to one-man professional corporations substantially eased by IRS, 42JTAX269, May75.
Proposed Section 83 Regs do not adequately cover all transfers of options for services, *by Richard Bennett Stanger*, 42JTAX266, May75.
Sale of warrants brings ordinary income, 42JTAX147, Mar75.
Stock bonus plans have embraced utility in light of the pension reform laws, *by Ralph Gano Miller, Jr. and L. Frederick Williams*, 42JTAX87, Feb75.
The new individual retirement accounts: what they are and how they operate, *by Willis C. Stevenson*, 42JTAX91, Feb 75.
Treasury issues new rules and procedures for reporting lump-sum distributions, *by Robert C. Kopple and Eugene H. Veenhuis*, 42JTAX142, Mar75.
What practitioners should know about the expanded role of the actuary under ERISA, *by Russell J. Mueller*, 42JTAX 149, Mar75.

CORPORATIONS

Aborted 337 liquidation termed reorg by Tax Court, 42JTAX134, Mar75.
CA-2 applying National Alfalfa finds original issue discount in bonds-for-stock exchange, 42JTAX200, Apr75.
Consolidated election may be made on late return, 42JTAX33, Jan75.
Discord undercuts attribution rules on redemption, 42JTAX284, May75.
Effect of a multi-corporate F reorganization on loss carryovers and carrybacks, *by Anthony M. Vienna*, 42JTAX130, Mar75.
Executor-president violates termination of interest rules, 42JTAX134, Mar75.
Final Regs generally restrict stock dividend benefits but some openings remain, *by Gordon O. Pehrson, Jr.*, 42 JTAX 280, May75.
How IRS' new zero-basis approach will affect corporate tax planning, *by Sheldon I. Banoff*, 42JTAX96, Feb75.
How to use a non-liquidating C reorg and avoid running afoul of the overlaps, *by Gilbert D. Bloom*, 42JTAX358, June75.
How to use a personal holding company as an effective estate, financial planning tool, *by Norman R. Mulefsky*, 42 JTAX202, Apr75.
Illegal redemption taxable under claim of right, 42JTAX285, May75.
Liquidation of sub can qualify as F reorg says TC, 42JTAX34, Jan75.
1973 corporate income tax figures released by IRS, 42JTAX201, Apr75.
Not all business contractions qualify as partial liquidations under Section 346, *by Jacquin D. Bierman and James P. Fuller*, 42JTAX194, Apr75.
Partial liquidation under Section 346: Corporate effects and special problems, *by Jacquin D. Bierman and James P. Fuller*, 42JTAX286, May75.
Planning to avoid wastage of NOL carryovers: A lesson from Chartier Realty, *by Henry G. Nagel*, 42JTAX26, Jan75.
Public corporations exempt from 531 tax, but tax applies even if E&P drops, 42 JTAX101, Feb75.
Recent decisions of the Tax Court accentuate problems of 333 liquidations, *by Richard M. Horwood*, 42 JTAX206, Apr75.
To what extent will distributions in redemption of stock reduce earnings and profits?, *by John J. Reid*, 42JTAX29, Jan75.

ESTATES, TRUSTS & GIFTS

A fresh look at estate planning in view of the pension reform legislation, *by Jean G. Bissell*, 42JTAX47, Jan75.
An analysis of educational benefit trusts: How they work; the advantages; the problems, *by Lee H. Henkel, Jr. and Stanley H. Hackett*, 42 JTAX346, June 75.
An analysis of the impact of Quick on estate planning where there is IRD, *by Marc M. Levey and Francis B. Brogan, Jr.*, 42JTAX293, May75.
CA-2 bars full estate tax deduction for selling expenses; CA-6 holds contra, 42 JTAX297, May75.
CA-5 spurns IRS' split-gift theory for 2035 purposes, 42JTAX297, May75.
CA-7 applies mortality tables to value life estate of terminally ill taxpayer, 42 JTAX46, Jan75.
CA-9 grants estate tax deduction for legacy, 42JTAX49, Jan75.
Implementing an irrevocable life insurance trust: An in-depth analysis, *by Howard M. Denenberg*, 42JTAX42, Jan75.
John Huffaker becomes editor of this department, 42JTAX252, Apr75.
Post-mortem estate planning is complex but offers valuable tax saving opportunities, *by Stephen S. Case*, 42JTAX 78, Feb75.
Recent Tax Court decisions shed further light on private annuity transactions, *by Burton W. Kanter*, 42JTAX66, Feb 75.
State gift tax paid on 2035 gift is includable in estate, 42JTAX298, May75.
Tax Court extends present interest concept for gift tax, 42JTAX80, Feb75.
The net gift technique: A current analysis of the requirements for its successful use, *by Stuart Duhl and Arnold J. Cohen*, 42JTAX158, Mar75.
Trustee's power to pay taxes from trust cuts deduction, 42JTAX75, Feb75.
Will contest settlement can cut prior transfer credit, 42JTAX252, Apr75.

EXEMPT INSTITUTIONS

How to best utilize excess qualifying distributions of private foundations, *by Donald G. Koch*, 42JTAX180, Mar75.
Public interest law firms restricted on court fees, 42JTAX250, Apr75.
Transforming a private foundation to a supporting organization: Why and how, *by David L. Paluska*, 52JTAX248, Apr75.
Two circuit courts consider exemptions for hospitals, 42JTAX126, Feb75.

FARMING

Tax planning to controll recapture of farm losses: How to manage "Excess Deduction," *by L. L. Bravence*, 42 JTAX312, May75.

FOREIGN

Effect of Tax Reduction Act of 1975 on CFCs: continued erosion of tax haven operations, *by Leo S. Ullman*, 42JTAX 368, June75.
Final Regs outline Code changes in taxing aliens, 42JTAX371, June75.
Tax credit computation for DISC dividends eased, 42JTAX371, June75.

FRAUD & NEGLIGENCE

Morse decision puts new light on Governments burden in bank deposits method, *by Terry P. Segal*, 42JTAX376, June75.
New split among circuits on definition of willful, 42JTAX301, May75.
Sup. Ct.'s *Bisceglia* decision: How sweeping a mnadate for 'John Doe' summons? *by Robert S. Fink*, 42JTAX300, May75.
Supreme Court extends scope of "John Doe" summons, 42JTAX377, June75.
The willful failure to supply information: The Service's weapons v. taxpayers' rights, *by Jeffrey Loubet*, 42 JTAX154, Mar75.

OIL AND GAS

Tax Reduction Act severely cuts depletion allowance, tax credit on foreign operations, *by R. Calvin Bennett and Joel Heath*, 42JTAX338, June75.

PARTNERSHIP AND SUBCHAPTER S

An analysis of the optional-basis-adjustment rules for partners and partnerships, *by Ronald G. Caso and Stephen J. Epstein*, 42JTAX234, Apr75.
Collapsible partnership-danger increases with use of partnerships as tax shelters, *by Michael S. Applebaum*, 42 JTAX272, May75.
Guaranteed partnership payments not always deductible, 42JTAX25, Jan75.
How a two-tiered partnership arrangement can be used to minimize tax liabilities, *by Vincent D. Sapp*, 42 JTAX21, Jan75.
Rev. Proc. 74-17 diminishes chances of favorable ruling on limited partnership, *by Lowell E. Mann*, 42JTAX16, Jan75.
Subchapter S corporations' gains are passive investment income, 42JTAX 238, Apr75.

PERSONAL

CA-4 limits home office deduction employee, 42JTAX217, Apr75.
Distributions under Securities Investment Protection Act may not be capital gains *by Barry Leibowicz*, 42JTAX166, May 75.
Expenses of abandoned vacation home held for sale are deductible says District Court, 42JTAX169, Mar75.
IRS is limiting the scope of the exclusion for fellowship and scholarship grants *by John Holt Myers and Bruce R. Hopkins*, 42JTAX212, Apr75.
Option trading markets offer unique tax savings opportunities for investors, *Michael C. Gallagher*, 42JTAX258, May 75.
Prepayment proviso is no bar to alimony deduction, 42JTAX216, Apr75.
Scope of mileage allowance viewed IRS and Tax Court, 42JTAX170, May 75.
Tax implications of using appreciated property in a property settlement, *Gary B. Lawson*, 42JTAX58, Jan75.
Tips are taxable but "tokes" are not tips, says DC, 42JTAX260, May75.

PROCEDURES

Assistant Commissioner of EPEO: Other IRS personnel, 42JTAX230, Apr75.
Attorney-CPA can't be tax specialist says Calif. Bar, 42JTAX188, Mar75.
Courts restrict use of Fifth Amendment where warrant has been issued, 42 JTAX103, Feb75.
Courts split on taxpayers' rights to no filer lists, 42JTAX309, May75.
4th and 5th Amendments won't shield stolen records, 42JTAX54, Jan75.
Government's admissions overcame revocation ruling, 42JTAX186, Mar75.
IRS broadens its return information disclosure rules, 42JTAX224, Apr75.
IRS eases access to manuals and documents, 42JTAX224, Apr75.
IRS makes public its handbook for office audits, 42JTAX308, May 75.
IRS releases two highly important training manuals, 42JTAX103, Feb75.
IRS revises issues list; new items added, 42JTAX187, Mar75.
IRS to continue to discuss ruling requests, 42JTAX378, June75.
More and more of IRS manuals become public, 42JTAX187, Mar75.
Net recovery percent drops sharply assessment rises, 42JTAX378, June75.
New IRS director named, 42JTAX Jan75.
New Treasury and IRS officials named, 42JTAX187, Mar75.
Petition filed more than 90 days late okayed by Tax Court, 42JTAX186, May 75.
Procedure is proposed for making rulings public, 42JTAX104, Feb75.
Service fills two key positions, 42JTAX 308, May75.
Several new district directors named IRS, 42JTAX378, June75.
TC examines discovery rules: permits access against IRS, 42JTAX308, May 75.
The public availability of private rulings: How will it affect tax practice *by William S. Corey*, 42JTAX225, April 75.
To cooperate with the Service or not Obligations and rights of the practitioner, *by James R. Harper*, 42JTAX 220, Apr75.
Two attempts to force IRS disclosure fail, 42JTAX55, Jan75.
Two-man family partnership's records are not privileged, 42JTAX54, Jan75.

REAL ESTATE

Tax considerations in changing a RE from qualified to non-qualified status *by I. Frederick Shotkin*, 42JTAX3, June75.
What will be the effect of the decisions in LaCroix and Sandor on tax shelters, *John A. McGuire*, 42JTAX118, Feb75.

SHOP TALK

Addendum to CATV partnership piece I.C., 42JTAX193, Mar75.
Are government commuting costs additional income?, 42JTAX129, Feb75.
Assessing IRS attack on PCs in light of Rev. Rul. 75-67, 42JTAX318, May75.
AT&T's unexercised warrant problem makes debut, 42JTAX382, June75.
B reorganization planning opportunity 42JTAX128, Feb75.

use of boilerplate jeopardizes deduction, 42JTAX320, May75.
on regarding distributees of lump-distributions, 42JTAX192, Mar75.
ging marital concepts affects right file jointly, 42JTAX257, Apr75.
usion in Rev. Proc. 74-17 on mean-of "two years," 42JTAX127, Feb
erting ordinary income to CG in ter, 42JTAX321, May75.
lowance of investment credit for TV partnership, 42JTAX63, Jan75.
ign trust rules targeted for change, TAX63, Jan75.
al political contributions create tax uble for 3M, 42JTAX193, Mar75.
ted interest on reorg. finally chal-lenged, 42JTAX319, May75.
Inventory costing Regs produce inconsistencies, 42JTAX318, May75.
IRS explains why equalization clause bars marital deduction, 42JTAX254, Apr75.
IRS says REIT not dealer in commitments, 42JTAX129, Feb75.
IRS suspenses film tax-credit questions, 42JTAX383, June75.
Justice would remove taxpayer's counsel witness, 42JTAX382, June75.
More on gift tax technique that calls for minimal tax, 42JTAX319, May75.
More on investment tax credit for movie films, 42JTAX257, Apr75.
More on tax benefit issue on rescission, 42JTAX127, Feb75.
New approach to timely Section 337 resolution, 42JTAX383, June75.
New use of Section 752 as estate planning tool, 42JTAX63, Jan75.
No investment credit for most CATV partnerships, 42JTAX255, Apr75.
Options constitute newest tax shelter arrangement, 42JTAX127, Feb75.
Prospectus has latest SEC caution on cattle deals, 42JTAX128, Feb75.
Questions raised on Section 752 estate planning use, 42JTAX191, Mar75.
Retroactive 754 election bars use of 200% DB, 42JTAX256, Apr75.
Retroactive 754 election by partner raises question, 42JTAX128, Feb75.
SEC caution on cattle deals is longstanding, 42JTAX320, May75.
SEC questions tax amortization of commissions, 42JTAX256, Apr75.
State bonds not considered U. S. Property of CFC, 42JTAX64, Jan75.
Technological achievement guarantees 337 treatment, 42JTAX127, Feb75.
Treasury tighens rules on use of "flower" bonds, 42JTAX65, Jan75.

SPECIAL INDUSTRIES

IRS outlines steps to apply for alternative depletion, 42JTAX278, May75.

STATE AND LOCAL

A current look at the combined report and uniformity in allocation practices, *by Frank M. Keesling*, 42JTAX106, Feb75.

AUTHORS

Michael S. Applebaum 7
Sheldon I. Banoff 332
R. Calvin Bennett 42
Paul S. Berger 158
286 Jacquin D. Bierman 234
Jean G. Bissell 300
Gilbert D. Bloom 194, 286
L. L. Bravenec 258
Francis B. Brogan, Jr. 112
Stephen S. Case 326
Bernard Casey 326
Ronald G. Caso 346
Arnold J. Cohen 220
William S. Corey 338
Frank Cummings 346
Jill Cummings 82, 138
Thomas F. Cunnane 212
Howard M. Denenberg 206
Stuart Duhl 144
Stephen J. Epstein 66
Robert S. Fink 106
James P. Fuller 180
Michael C. Gallagher 2, 142
John L. W. Garrou 58
David E. Gordon 166
David E. Gordon 293
Stanley H. Hackett 154
James R. Harper 322
Joel Heath 16
Lee H. Henkel, Jr. 118
Stephen L. Hester 202
Bruce R. Hopkins 87
Richard R. Herwood 149
Leon E. Irish 212
Burton W. Kanter 26
Frank M. Keesling 248
Donald G. Koch 280
Robert C. Kopple 29
Gary B. Lawson 21
Barry Leibowicz 376
Marc M. Levey 354
Jeffrey Loubet 322
C. Ellen MacNeil 266
Lowell E. Mann 91
John A. McGuire 9
Norman R. Milefsky 368
Ralph Gano Miller, Jr. 2, 142
Russell J. Mueller 130
John Holt Myers 87
Henry G. Nagel 240
David L. Paluska 326
Gordon O. Pehrson, Jr.
John J. Reid
Vincent D. Sapp
Terry P. Segal
I. Frederick Shotkin
Norman S. Siegel
Richard Bennett Stanger
Willis C. Stevenson
Winthrop D. Thies
Leo S. Ullman
Eugene H. Veenhuis
Anthony M. Vienna
L. Frederick Williams
Morton H. Zalutsky
Stanton H. Zarrow

INDEX OF NEW DECISIONS AND IRS ACTIONS REPORTED IN THIS ISSUE

THE INDEX below lists new court decisions, cases where certiorari has been granted or denied, and IRS actions involving acquiescences, nonacquiescences, Revenue Rulings and Procedures, TIR's, etc. Cases are listed by the significant word or words in the citation, generally the taxpayer's last or principal name. The number is the page where the summary will be found. An asterisk (*) indicates that the case is discussed in an article on the page shown.

Court Decisions

Ahrens 379
Akron National Bank 336
Albert Van Luit Co., Inc. 367
Alterman Foods 335
Anderson, Clayton & Co. 372
Bank of America National Trust & Savings Ass'n. 380
Barrett 377
*Beckley 334
Berzon 352
Black 379
Bosurgi 351
Bowling 380
Brigham 374
*Burck 326
Burns 380
Cadillace Textiles Incorporated 366
Carborundum Co. 374
Clouse 380
Cook 379
Cornman 375
deKrause 372
Deutsch 380
Drost 377
Engel 379
Engineering Sales, Inc. 366
Estate of Blissett 380
Estate of Heckscher 351
Estate of Joslyn 352
Estate of Rabe 352
Estate of Salter 352
Fink 374
Fort Worth National Bank 351
Fox 335
Fry 336
Furr 367
Gantt 336
Garrett 379
Gettler 366
Greenfield 373
Groves 372
HMW Industries, Inc. 373
Herrick 336
Jones 366
Katz 380
*Laird 332
Lamm 374
Lange 379
Liedtka Trucking, Inc. 336
Lucas-Naylor Egg Ranches 366
Mahady & Mahady 380
Marshall Foods, Inc. 335
McCoy 350
McKay, Jr. 379
Monita 377
Morgan 380
Motion 375
Murphy 380
Nelson 379
North Valley Metabolic Laboratories 366
Parr 377
*Poirer & McLane Corp. 330
Powell 380
Prelemeer 374
Raymond 365
Resorts International 363
Ross 373
Roth Properties Co. 366
Seppe 380
Short 380
Singer 352
Stalp 351
Stanton 366
Stretton 377
Sun First National Bank of Orlando 379
Terrell 377
Thompson 377
Tratner 380
Trnka 379
Troy's Welding Shop, Inc. 379
Valley Title Company 366
Way Engineering Company, Inc. 367
Weir Foundation 353
Woodmansee 374
Young, Executrix 351
Youngblood 336

Revenue Rulings

Rev. Rul 74-276 372
Rev. Rul. 74-351 373
Rev. Rul. 74-422 372
Rev. Rul. 74-435 373
Rev. Rul. 74-436 373
Rev. Rul. 74-453 372
Rev. Rul. 74-459 372
Rev. Rul. 74-463 367
Rev. Rul. 74-517 336
Rev. Rul. 74-521 373
Rev. Rul. 74-522 335
Rev. Rul. 74-525 373
Rev. Rul. 74-526 373
Rev. Rul. 74-541 373
Rev. Rul. 74-547 336
Rev. Rul. 74-550 373
Rev. Rul. 74-551 373
Rev. Rul. 74-555 373
Rev. Rul. 74-566 373
Rev. Rul. 74-569 367
Rev. Rul. 74-573 367
Rev. Rul. 74-585 367
Rev. Rul. 74-588 373
Rev. Rul. 74-589 367
Rev. Rul. 74-598 367
Rev. Rul. 74-602 336
Rev. Rul. 74-604 336
Rev. Rul. 74-613 336
Rev. Rul. 74-1 336
Rev. Rul. 75-7 372
Rev. Rul. 75-10 372
Rev. Rul. 75-23 372
Rev. Rul. 75-30 371
*Rev. Rul 75-34 334
Rev. Rul. 75-52 357
Rev. Rul. 75-53 374
Rev. Rul. 75-69 374
Rev. Rul. 75-70 351
Rev. Rul. 75-71 353
Rev. Rul. 75-72 352
Rev. Rul. 75-73 353
Rev. Rul. 75-82 374
Rev. Rul. 75-83 365
Rev. Rul. 75-84 374
Rev. Rul. 75-84 374
Rev. Rul. 75-85 374
Rev. Rul. 75-86 374
Rev. Rul. 75-90 374
Rev. Rul. 75-93 365
Rev. Rul. 75-94 365
Rev. Rul. 75-95 365
Rev. Rul. 75-98 357
Rev. Rul. 75-99 357
Rev. Rul. 75-104 375
Rev. Rul. 75-109 375
Rev. Rul. 75-111 374

Revenue Procedures

Rev. Proc. 74-51 336
Rev. Proc. 75-2 372
Rev. Proc. 75-4 336
Rev. Proc. 75-17 365
*Rev. Proc. 75-21 333
*Rev. Proc. 75-23 378

Federal Regulations

*T.D. 7332 12/21/74 371
*T.D. 7345 2/19/75 335
T.D. 7348, 3/13/75 374

Announcements

Ann. 74-102 373
Ann. 75-7 371
Ann. 75-8 371
Ann. 75-27 379

Acquiescences

Dillon 374
Estate of Whitlock 371
Marc's Big Boy Prospect, Inc. 335
Mele 365

Nonacquiescences

Waterman Steamship Corp. 365

Certiorari Granted

Foster Lumber Co. 365
Shapiro 379